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ABSTRACT

This is one of three related bibliographies listing publications dealing with the broad topic of property taxation. This particular volume concerns variations on the central theme of reform. Included are sources dealing with redesigning systems, exemptions, judicial review, alternatives, limitations, equalization, differentials, and model laws. Considerable attention is devoted to the subject of school finance reform. Citations are listed alphabetically by author's name; a short separate section lists periodical publications in which materials on property taxation appear on a recurring basis. (Author/JG)

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URBAN PROPERTY TAXATION: III. Rejection and Reformation

Anthony G. White

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URBAN PROPERTY TAXATION: III - REJECTION AND REFORMATION

by

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Property taxation, like the weather, is a subject about which much is said but little is done. Both state and local levels of government (can) depend heavily upon property tax receipts as a fiscal base for providing services.

Although property taxation has been used in the United States for well over a century, there has been a singular lack of graceful acceptance of the need for local - and urban - governments to supplement their incomes from this tax, based on the consideration that property is no longer a valid measure of either wealth or use of public services. This lack of acceptance seems to stem in part from the public's refusal to accept the governmental role as a non-profit operation.

Additionally, it is difficult to consider property taxation as a comparative matter, wherein one looks across a state boundary and sees a neighbor paying a good deal less to local government based upon the value of his property. State legislatures set forth the rules by which property taxes are administered, from assessment processes and

ratios through exemptions and reforms. Consequently, a comparison of New York's property tax has little meaning when judged against Newark's (or Chicago's or Seattle's) unless one is aware of the underlying basis for levying such a tax in each state.

This last of three bibliographies in the field of property taxation concerns variations on the central theme of "reform". Included are sources dealing with redesigning systems, exemptions, judicial review, alternatives, limitations, equalization, differentials, and model laws. Of particular, current interest here is the area of school financing reform, a subject which is changing rapidly as cases move through the court structure.

Legal cases are cited in the usual journal manner: litigants first, followed by Reporter volume number, then by the Reporter name (NE is Northeast, A is Atlantic, and so on) and edition (2d is second), and completed by the beginning page number.

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